

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA,

Plaintiff

v.

WILLIAM REDDINGTON, JR., *et al.*,

Defendants

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CIVIL ACTION

No. 19-3133

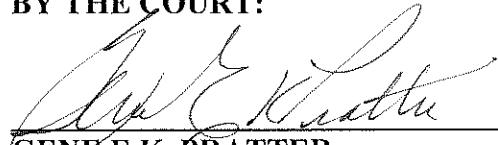
ORDER

AND NOW, this 2nd day of November, 2021, upon consideration of the Government's Motion for Summary Judgment (Doc. No. 15), Mr. Reddington's Response in Opposition (Doc. No. 21), and the Government's Reply (Doc. No. 22), it is **ORDERED** that the Government's Motion for Summary Judgment (Doc. No. 15) is **GRANTED**.

1. It is further **ORDERED** that judgment is entered in favor of the United States and against Mr. Reddington, doing business as Mercury Transport, Inc., in the amount of \$396,125.78 plus interest accrued after July 22, 2019.
2. It is further **ORDERED** that the United States has valid and subsisting tax liens on the property located at 408 Aqueduct Drive, North Wales, Pennsylvania.
3. It is further **ORDERED** that the federal tax liens attaching to the property at 408 Aqueduct Drive, North Wales, Pennsylvania be foreclosed and the property be sold, according to law, free and clear of any right, title lien, claim or interest of any of the defendants herein; and that the proceeds of the sale be distributed to the United States, up to the amount of total tax liability ordered herein.

4. It is further **ORDERED** that the sale of the property located at 408 Aqueduct Drive, North Wales Pennsylvania is **STAYED** pending a good faith court-supervised conference between the parties to discuss the appropriate procedures for this sale.¹

BY THE COURT:

A handwritten signature in black ink, appearing to read 'Gene E.K. Pratter', is written over a horizontal line.

GENE E.K. PRATTER
UNITED STATES DISTRICT JUDGE

¹ The Court has discretion to delay a judicial decree of sale in tax lien foreclosure cases such as this one. *See United States v. Rodgers*, 461 U.S. 677, 705–09 (1983). Indeed, the *Rodgers* Court specifically identified the postponement of a sale as one way that a court might exercise its limited discretion. *Id.* at 709 n.39. Here, Mr. Reddington requests such a postponement, Doc. No. 21, at 2, and the Government has acceded to this request given the unpredictable nature of the present COVID-19 pandemic, Doc. No. 22, at 7. Therefore, the Court will not order a sale at this time.